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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Treasurers and Vendors

FROM: Cheryl A. W. Musgrave, Commissioner

DATE: April 4, 2008

SUBJECT: Additional Options for New Tax Comparison Statement

1. On March 28, 2008, the Department of Local Government Finance (DLGF) issued a memorandum describing the multiple options available to counties for the use of a new tax comparison statement form (TS-1). In accordance with Indiana Code section 6-1.1-22-8.1, which went into effect on January 1, 2008, the TS-1 will serve as both an informational statement and a tax bill for 2007-pay-2008. A recent agreement reached between the DLGF and the Association of Indiana Counties (AIC), which is codified into law in House Enrolled Act (HEA) 1001, allows counties to send the new TS-1 form with the county's traditional tax bill for taxes due and payable in 2008.

**2. Several new options have been developed by the DLGF at the request of County Treasurers, which gives counties six (6) options to be compliant with the law, and ensure that taxpayers receive the valuable information required by the statute.**

3. The three original options, which were described in the March 28, 2008 memorandum, are:

a. Option 1 -- The county uses the new standard TS-1 form (8.5in x 14in) accompanied with the DLGF developed tax bill; or

b. Option 2 -- The county uses the new standard TS-1 form (8.5in x 14in) accompanied with the county's traditional tax bill; or

c. Option 3 -- The county uses the new TS-1 long form (8.5in x 17in), which incorporates the DLGF developed tax bill.

4. The three new options that are now available are:

a. Option 4 -- The county uses the new TS-1 long form (8.5in x 22in), which incorporates the DLGF developed tax bill and includes four remittance stubs; or

b. Option 5 -- The county uses the new standard TS-1 form, with the four remittance stubs on a second page; or

c. Option 6 -- The county uses the reconciliation tax form (TS-1-R), which incorporates the provisional bill (TS-1-P).

5. If Options 1 or 3 are selected by the county, no further approval by the DLGF or State Board of Accounts (SBoA) is required. However, if Option 2, 4, 5 or 6 is selected, the county's tax bill must be submitted in a .pdf format for SBoA approval to Tammy White at [tawhite@sboa.in.gov](mailto:tawhite@sboa.in.gov) for approval. This must be done even if this form has been approved in previous years.

6. More information on the provisional (TS-1-P) and reconciliation (TS-1-R) tax statements will be available in the coming weeks.

**7. If the county fails to use the TS-1 form, as required by law, the county's tax bill will be declared invalid and in violation of the requirements of Indiana Code section 6-1.1-22-8.1. As a result of this violation, the county will be required to re-print and mail new, compliant tax bills to taxpayers.**

8. Counties have the option to identify the form with a watermark alerting the taxpayer that it is a receipt, not a bill, and that the bill has been forwarded to the homeowner's mortgage company. The watermark may say, "Informational Purposes Only."

9. Further information useful to taxpayers and officials alike will be available on the DLGF Web site at [www.in.gov/dlgf](http://www.in.gov/dlgf) in the coming weeks. If you have any questions, please feel free to contact the DLGF at (317) 232-3777.